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New York (N.Y.) Dept. of
Taxes and Assessments

Directions to the deputy
tax commissioners of...

[New York]

[1903]

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DIRECTIONS
TO THE
Deputy Tax Commissioners
OF
THE CITY OF NEW YORK
IN RELATION TO
The Assessment for 1904

Under authority of
Sections 887 and 889 of the Charter

New York, August 31, 1903

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Box 57

DIRECTIONS
TO THE
Deputy Tax Commissioners
OF
THE CITY OF NEW YORK
IN RELATION TO
The Assessment for 1904

Under authority of
Sections 887 and 889 of the Charter

New York, August 31, 1903



2010.10.12
M.B. Hyatt

Department of Taxes and Assessments

280 BROADWAY, NEW YORK CITY

AUGUST 31, 1903.

*To the Deputy Tax Commissioners
of The City of New York.*

GENTLEMEN:

In calling you together this afternoon, the Commissioners of Taxes and Assessments take this occasion to congratulate you upon the successful completion of the assessment rolls for 1903, representing the largest assessment of real and personal property for the purposes of taxation ever made in The City of New York.

While it is not claimed that these rolls are without fault, it is asserted that they represent the honest efforts of this Department to correct past abuses, to assess both classes of property at the legal standard of value, and through a fair application of the tax law, to distribute more equitably the burdens of government. The results obtained through obedience to the law are a larger total assessment, a more perfect equalization of values, a solution of the debt limit problem which for years has hampered the city and lower taxes to all except to those whose property has hitherto been assessed below the average value for city taxation, to those whose property has been improved by building or has rapidly advanced in value by reason of great public improvements or the natural growth of the city.

These are among the practical benefits resulting from your arduous labors during the past year, and these results fully justify our directions given you last August when you were about to begin the assessment for 1902.

We congratulate you upon the fact that these rolls have been unanimously ratified, approved and confirmed by the Honorable, the Board of Aldermen, that the tax rate, the lowest in the history of Greater New York, has been fixed, that your work

of computing the taxes in each case has been completed, and that the tax books will be prepared for delivery to the Receiver of Taxes within the time prescribed by law.

It is provided by Section 887 of the Charter, that your duties shall be performed under the direction and supervision of the Board of Taxes and Assessments, and that "said Board shall give such directions to the Deputy Tax Commissioners as it shall think expedient to secure in all the boroughs and parts of the city equality of valuations of property for the purposes of taxation."

It is in conformity with this section of the Charter that you have been called together at this time, when you are about to exercise anew the great powers vested in you as servants of the people, in order that this Board may reiterate and emphasize as forcibly as possible the directions repeatedly given you, that you use your powers honestly, intelligently and fearlessly, so that each taxpayer shall contribute to the expenses of government his equitable share of taxes, no more, no less.

The laws under which you act and the spirit of our Republican institutions demand this at your hands.

You, who are about to begin the work of assessing the real and personal property within The City of New York for the taxes of 1904, will find that your labors and your responsibilities have been largely increased by the enactment of Chapter 454 of the Laws of 1903, which amends Section 889 of the Charter and goes into effect simultaneously with the commencement of your work on September 1.

Section 889 of the Charter, which has heretofore defined your duties, has been amended, so that it now reads as follows:

"It shall be the duty of the Deputy Tax Commissioners, under the direction of the Board of Taxes and Assessments, to assess all the taxable property in the several districts that may be assigned to them for that purpose by said Board, and they shall furnish to the said Board, under oath, a detailed statement of all such property, showing that said deputies have personally examined each and every house, building, lot, pier or other assessable property, giving the street, lot, ward, town and map number of such real estate embraced within said districts, together with the name of the owner or occupant, if known; also the sum for which, in their judgment, each

separately assessed parcel of real estate under ordinary circumstances would sell if it were wholly unimproved; and separately stated, the sum for which, under ordinary circumstances, the same parcel of real estate would sell with the improvements, if any, thereon; with such other information in detail relative to personal property or otherwise as the said Board may, from time to time, require. Such deputies shall commence to assess real and personal estate on the first Tuesday in September in each and every year."

REAL ESTATE, SEPARATE ASSESSMENT— PUBLICITY

During the past year your work has been scrutinized and criticised as never before; but we have good reason to believe that the consensus of opinion is, that a great improvement has been inaugurated in the method of equitably assessing real estate in this city for the purposes of taxation, and that it has already resulted in great benefit to the municipality.

In making the assessment of real estate for the taxes of 1903, this Board directed you to abandon the fluctuating and uncertain standards prevailing in the past, and to adopt the actual standard of valuation which was then, as it is now, the legal standard.

The purpose of this was to eliminate the errors and inequalities which were found prevalent in previous assessment rolls, and as far as it was possible, to prevent discrimination and promote equity in the future.

The amendments to the Charter which now make it your duty to separately value the land and the land with the improvements thereon, together with the publicity which will be given to your work by publishing these values in The City Record, are designed still further to prevent discrimination and to promote equity.

The accuracy and impartiality of your work will again be subjected to the closest scrutiny and the severest criticism. The steps by which you arrive at your judgment of the value of the entire property will be apparent. The publication of these separate appraisals will supply the data which will enable property owners to compare the assessed value of their own lands and

buildings with those of their neighbors and to ascertain whether they have been treated justly or not.

Publicity will disclose any incompetency or favoritism on the part of the assessing officers, and if they be guilty the Department will be compelled, by force of public opinion, to remove them and secure the services of others who are more efficient and more capable of making accurate and impartial assessments. We hope, however, that this will not occur.

Publicity will also disclose the ability and fairness of those who perform their duties honestly and intelligently, and they will be upheld by the Department and by the community at large.

A faithful and conscientious compliance with the provisions of the Charter will afford ample justice and protection to both the taxpayer and the assessing officer, and will secure for the city a system of valuation unsurpassed in accuracy and equity by any other in the United States.

The work of assessing separately the land and the land with the improvements thereon will entail upon the Deputy Tax Commissioners even greater labor than was involved in the assessment of last year. It will require excellent judgment, constant care and separate calculations for both land and buildings.

In order to facilitate the work of the Deputies as much as possible, the Surveyor of the Department has computed and placed upon the Block Tax Assessment Maps the areas of irregular lots and plots.

It will be necessary, however, in many instances, for the Deputies to ascertain the areas of numerous lots and plots before determining their value. In the case of buildings it will also be necessary for them to make their own calculations of floor areas and to take into consideration the age, character and productive value of such structures.

It is the desire of the Tax Commissioners that the Deputies follow uniform and recognized methods in their work and also that they familiarize themselves with the application of standard tables for ascertaining quantities, and with the well-known rules and scales generally used by real estate appraisers, brokers and lawyers in estimating and appraising inside and corner lots and portions of such lots, and of lots greater than 100 feet in depth. An intelligent application of these standard tables of measurement and these recognized rules for estimating the relative and

aggregate value of parts of lots will greatly facilitate them in arriving at correct conclusions.

These tables, rules and scales can be obtained from the Deputy in charge of each Borough, and he will, if necessary, instruct the other Deputies in their use and application.

As was stated in the preliminary directions addressed to the Deputies on July 15, 1903:

"In assessing real estate for the purposes of taxation, these rules and scales, however valuable they may be, as aids in making computations and comparisons, are not to be substituted for the requirements laid down in Section 889 of the Charter, namely: a personal examination of each parcel of property and the judgment of the Deputy Tax Commissioner as to the sum for which said property, under ordinary circumstances, would sell. Judgment as to value can always be best formed by personal examination of the premises and a consideration of the elements of value which such an examination discloses."

In your work of assessing property for the taxes of 1904 you are requested to follow the directions given you last year, as far as they are applicable to the work in hand.

We desire to repeat those that are most pertinent at this time:

"To properly perform this work will call for your entire time and undivided attention. You are not merely to copy the assessments of the previous year. It is not a compliance with the law to simply walk past the property and note its existence, and rely upon former assessments as to its correct value. You are required each year to examine the property with such care as may be necessary to satisfy your own judgment as to its full value.

"Each Deputy should possess a thorough knowledge of real estate values in the several localities assigned to him. This involves not only a knowledge of the land and of the structures thereon, but also an intimate familiarity with the special features and the capabilities of the premises, and also with the existing local conditions and surroundings which tend, from year to year, to increase or decrease the value of real estate. * * *

"Personal inspection of the premises, careful study of the records of sales, contracts, leases, mortgages, assignments, satisfactions, and the cost of building, a judicious comparison of the property involved with other property in the immediate neighborhood, and a familiarity with the various elements of value, all of which are within the

reach of personal inquiry, are sources from which knowledge may be obtained. Caution, however, should be exercised in accepting any particular statement or record as the true test of value, until you have verified it and convinced your own judgment that it affords a sure basis upon which to rely.

"On the one hand, foreclosure sales, sheriff's sales, or forced sales of any description are not to be considered by you as evidences of true value. On the other hand, you are cautioned not to base your estimates of value of real estate upon the fictitious considerations now so frequent in deeds and mortgages, nor upon sales or mortgages made to 'dummies,' nor upon the amounts awarded in condemnation proceedings, nor upon 'boom' prices, or the prices advertised in speculators' circulars, nor upon the unverified statements of alleged 'offers,' nor upon the wants or necessities or the idiosyncrasies of buyers or builders. Neither are you always to base your estimate upon the aggregate value of the land and the cost of the buildings thereon, for the structures may be antiquated, defective in architecture, inappropriate to the location, and consequently unproductive.

"None of these is conclusive evidence of true value.

"The full value at which you are required by law to assess real estate for the purpose of taxation does not mean extreme value, exchange value or prospective value, but actual value, selling value, market value. Full value, selling value and market value are synonymous terms. Market value has been appropriately defined to be the sum which a willing purchaser is prepared to pay and which a willing seller is ready to accept.

"Such transactions are worthy of your consideration.

"They are sales 'under ordinary circumstances.'"

EQUITY IN ASSESSING

The Board now, as it did last year, directs that you give especial attention to the equalization of assessed values in each of your Districts, and that you not only assess the property within your respective Districts equitably, but equitably with the property in every other District throughout the city. You are required to treat all taxable property alike. Discrimination must not be made in favor of or against any kind of taxable property, or in favor of or against taxable property in any Borough. Equity is the fundamental principle of taxation, and it is only by

an adherence to this principle that justice can be done to all the taxpayers.

The Board insists upon a uniform obedience to this direction, in all the Boroughs.

Prior to your commencement of the work of assessing last September, this Board called your attention to its investigation of the numerous inequalities and mistakes existing in the Assessment Rolls of 1901-1902, and to the published statements emanating from high authority, giving in detail a list of assessed valuations showing under and over valuations in the assessment of real estate.

The Board again cautions you against errors and inequalities in the future, and warns you that, in justice to themselves and the taxpayers, they will not overlook the repetition of mistakes which, through defective judgment, neglect or favoritism, place upon the Tax Rolls glaring inaccuracies in the work of making assessments.

APPLICATIONS FOR CORRECTION

During the time the Books of Annual Record were open this year for public inspection, examination and correction, an unusually large number of applications were filed by real estate owners for the reduction of the assessed value of their property. This was fully expected, on account of the radical change made in the method of assessing real estate. Many of these applications appeared to be meritorious, and the relief asked for was granted by the Tax Commissioners. A very large number of the applications were due to a misunderstanding on the part of property owners regarding the method of assessment, and in many instances to a misrepresentation of the policy and purposes of this Department.

A large number was also due to the systematic and extensive canvass made among property owners to induce them to file such applications.

These applications contained a large amount of information regarding the value of land and buildings, the condition and rent of the same, comparisons with other property and statements of actual sales, mortgages and leases. Notwithstanding the fact that all these applications have been already considered

and acted upon as the law directs, the Commissioners deem it advisable that they be again examined and considered by the Deputy Tax Commissioners while they are in the field making their assessments for the coming year. Due consideration should also be given to the comparisons made by the complaining property owners, and to other properties in the neighborhood, so that inequalities may be prevented in the coming assessment.

It is your duty, each year, to personally examine every piece of property in your respective Districts and to assess it at the sum for which in your judgment said property under ordinary circumstances would sell. You are not to assume that, because the assessed value of any property has been once confirmed by the Commissioners at a certain sum, it is to remain as fixed at that valuation.

If, after a new personal examination, you conscientiously believe any property is still either under or over assessed, you are to value it anew as the Charter requires, regardless of any action of the Board of Tax Commissioners in granting or refusing to grant the application for reduction in any previous year.

EXEMPT PROPERTY

Several cases have come to the attention of the Tax Commissioners in which property has been for years marked exempt when it should have been assessed for taxation. The Deputy Tax Commissioners are therefore directed to scrutinize closely every property marked exempt or for which exemption is claimed. You are not to take anything for granted in such matters, nor to assume that in any instance property is exempt because you find it has previously been marked so or because it has been properly exempted at some previous time. You must examine personally and ascertain positively whether it is now exempt. Neither are you to assume the authority to mark any property exempt, for the reason that the law does not give you that power. You have authority to assess but not to exempt, and you are directed to assess every piece of property in your Districts unless you are authorized by the Tax Commissioners to exempt it. You are not to determine whether any piece of property comes within the provision of any general or special law granting exemption from taxation. It is your duty to examine closely and

note whether the property is used exclusively for the purposes on account of which it has been granted exemption. For instance, if a property be marked on your books, "Exempt as a Church," and you find it occupied as a hotel, you are to assess it accordingly. Again, if a property be marked on your books, "Exempt, City of New York," and you find that it is owned by an individual or corporation not entitled to exemption, you are to assess it accordingly.

It is also your duty to ascertain whether property marked exempt has changed hands and has again become taxable. If the rules of the Department have been properly carried out, Deputies will find in the margin of their field books a memorandum of the record of such transfer. This alone will be sufficient justification for them to restore such property to the Tax Rolls.

Finally, if there be any doubt in your mind in regard to any such property, submit the question to the Chief Deputy of your Bureau, or to the Deputy in charge of your Borough.

PERSONAL PROPERTY

The Commissioners of the Department of Taxes and Assessments take this occasion to commend the Deputies of the Personal Estate Bureau upon the faithful and intelligent work done by that branch of the Department in connection with the assessment for the taxes of 1903. The large increase in the total amount of taxable personal property of residents and non-resident individuals, estates and domestic and foreign corporations, retained upon the Assessment Rolls of 1903, has been a compliance with the law that has materially aided in equalizing the assessed values of the two classes of property and in reducing the tax rate on each for the current year.

It is the duty of the Deputies in charge of this branch of the Department to ascertain and assess at the same standard of value authorized by law for real estate all the taxable personal property within the several districts to which they are assigned. In order to do this it is required that the Deputies be vigilant and industrious, so that this class of property, as well as real estate, shall bear its full and equitable share of the burdens of government.

In assessing such property the law does not require you to make a personal examination, as it does in the case of real estate. The very nature of the property and the ease with which it may be withheld from the knowledge of the assessing officers render such an examination impossible. Neither its presence nor its value can be readily ascertained, and its assessment is therefore attended with great difficulty. The law permits you to assume its existence, and its value, if there be any facts to justify the assumption and great latitude is necessarily given to those whose duty it is to assess such property for the purposes of taxation. The assessing officers are not bound by any proof produced before them as to the value of such property, but they are required to exercise their best judgment notwithstanding such proof.

The attention of Deputies is called to the large increase in each year of the number of corporations organized in this and other States, and making The City of New York their principal place of business. It is your duty to examine closely into the value of their personal property as well as to that belonging to individuals and estates.

It has been held that corporations may be assessed though no statement is made by them to the Assessors as required by law. Such a statement when made is not conclusive upon the Assessors. It is the judgment of the Assessors that the law requires (76 N. Y., 64). The Assessors have the right to act upon evidence outside of that furnished by the corporation, and in making inquiry and collecting facts they are not bound by the strict rule which governs ordinary judicial proceedings. Their decision will be sustained if made in good faith, upon reasonable grounds, and does not err in the principle of assessing to the prejudice of the taxpayer (144 N. Y., 94).

The Deputies having charge of the assessment of personal property are directed to be diligent, and exercise good faith, great care and their best judgment in ascertaining and assessing this class of property. The final decision of its ownership and value must be left to the oath of the party assessed, or to such other evidence as may justify the Commissioners in holding it for taxation.

CONCLUSION

The labors of the Deputies in both Bureaus of the Department must be performed with great assiduity and care, especially during the next four months, in order that the books of Annual Records, in which shall be entered in detail the assessed valuations of real and personal estate in the several boroughs, shall be completed and sworn to by you on or before the second Monday in January next, from which date until the first day of April they are to remain open for public inspection, examination and correction as the law directs.

The Commissioners direct all the Deputies to keep constantly in mind that the chief qualifications of a good Assessor are knowledge, justice, industry, prudence and civility, and that these should characterize your conduct on all occasions. Your office is of the highest importance in the scheme of government, but you are still the servants of the people, and the people have a right to expect justice and civility at your hands. We advise you to avoid all discussions about theories of taxation, politics and other aggravating subjects. Do not permit any theories or prejudices to interfere with your judgment or impair your work. Remember that it is your oath of office and not your personal views or theories that should govern your official action, and that your plain duty is to follow the language of the law as interpreted by the Courts.

In conclusion, we desire to caution and advise you as we have done before, to enter upon and pursue your labors with a mind free from prejudice and bias. Personal, social or political influences should not have any weight whatever in forming your judgment.

If an element of doubt arises, it will be your duty to consult with the Chief of your Bureau, or with such other official or officials as may be able to assist you in reaching a just conclusion.

Bear in mind that the result of your labors must be regarded as absolutely confidential. The law has made ample provision for giving it publicity at the proper time. Until that time arrives premature disclosure can serve no other purpose than to injure you and embarrass the work of the Department.

JAMES L. WELLS, President;
WILLIAM S. COGSWELL,
GEORGE J. GILLESPIE,
SAMUEL STRASBOURGER,
RUFUS L. SCOTT,

Commissioners of Taxes and Assessments.

New York, August 31, 1903.

The City's Expenses

Appropriations for 1902, - - -	\$98,619,600
Appropriations for 1903, - - -	97,119,031
Decrease,	\$1,500,569

Taxes

1902 Taxes Levied, - - -	\$88,230,940.08
1903 Taxes Levied, - - -	77,632,663.94
Decrease,	\$10,598,276.14

Tax Rates

	1902	1903	Decrease
Manhattan,	2.273	1.413	.860
The Bronx,	2.273	1.413	.860
Brooklyn,	2.353	1.489	.864
Queens,	2.318	1.475	.843
Richmond,	2.336	1.496	.830

Note.—The difference in rates in the several boroughs is due to the different amount of county taxation.

1903

THE DISTRIBUTION OF TAXES

The Amount of Taxes imposed by an Ordinance adopted by the Board of Aldermen and approved by the Mayor on Monday, July 27, 1903, was \$77,632,663.94, distributed as follows:

For General City and State Purposes—	
Total Appropriations	\$93,395,666.96*
Less estimated Revenues of Gen- eral Fund	21,266,304.98
	<u>\$72,129,661.98</u>
Add estimated deficiencies in prod- uct of Taxes from erroneous assessments, insolvencies, etc. .	1,142,593.23
	<u>\$73,572,255.21</u>
Appropriations for County Purposes—	
New York County (Manhattan and Bronx)	\$2,491,985.17
Kings County (Brooklyn)	1,261,888.66
Queens County (Queens)	158,366.68
Richmond County (Richmond) ...	68,552.38
	<u>\$3,980,792.89</u>
Add estimated deficiencies in product of Taxes from erro- neous assessments, insolvencies, etc.	79,615.84
	<u>\$4,060,408.73</u>
Total Taxes for 1903.	<u>\$77,632,663.94</u>
* Includes \$550,157.28 State Taxes.	

ASSESSED VALUE OF REAL ESTATE.

	1902	1903	Increase
Manhattan	\$2,358,039,618	\$3,483,793,382	\$1,124,853,764
The Bronx	153,500,568	247,000,767	93,590,199
Brooklyn	679,533,508	853,724,357	183,208,849
Queens	108,859,704	123,781,723	14,922,019
Richmond	38,814,181	43,124,579	4,310,416
	<u>\$3,330,647,579</u>	<u>\$4,751,532,826</u>	<u>\$1,420,885,247</u>
Total Increase, \$1,420,885,247.			

ASSESSED VALUE OF PERSONAL PROPERTY.

(Exclusive of Banks.)

	1902	1903	Increase	Decrease
Manhattan	\$412,388,258	\$549,843,253	\$137,454,995	
The Bronx	12,683,110	14,762,041	2,078,931	
Brooklyn	85,577,102	100,052,348	14,475,246	
Queens	9,026,134	10,176,900	1,150,766	
Richmond	6,725,535	6,031,550		\$693,985

Total Net Increase, \$154,465,953.

1903

TOTAL ASSESSED VALUE OF REAL AND PERSONAL ESTATE.

	Real Estate	Personal Property	
Manhattan	\$3,483,793,382	\$549,843,253	\$4,033,636,635
The Bronx	247,090,767	14,702,041	261,832,808
Brooklyn	853,742,357	100,052,348	953,794,705
Queens	123,781,723	10,176,900	133,958,623
Richmond	43,124,579	6,031,550	49,156,127

Total Assessed Value, \$5,432,398,918.

THE NUMBER OF PIECES ASSESSED.

	1902	1903
Manhattan	106,994	106,783
The Bronx	52,095	51,683
Brooklyn	204,838	204,548
Queens	89,147	89,804
Richmond	23,887	24,188
	467,961	477,006

ASSESSED VALUE OF EXEMPT REAL ESTATE.

	1902	1903
Manhattan	\$464,411,350	\$612,938,700
The Bronx	42,767,060	54,946,285
Brooklyn	140,448,027	140,011,020
Queens	11,505,569	12,831,486
Richmond	4,779,698	5,530,718
	\$663,911,704	\$826,258,209

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TAX DEPARTMENT CALENDAR

JANUARY.

Before
Second
Monday

Deputies must compute and transmit to Tax Board total aggregate assessed value of real and personal property.

Tax Board authorized to fix valuation of property at such sums as will establish a just and equal relation between the valuation of property in each borough and throughout the entire city.

Second
Monday

Books open for public inspection, examination and correction.

During
Month
After
Second
Monday

Assessment of personal property may be corrected. Applications for correction of real estate assessments may be filed.

Board may increase or diminish assessed value of real or personal property.

Names of persons wrongly assessed on books of one borough may be transferred to books of another borough.

FEBRUARY.

During
Month

Assessments of personal property may be corrected. Application for correction of real estate assessments may be filed.

Board may increase or diminish assessed value of real or personal property.

Names of persons wrongly assessed on books of one borough may be transferred to books of another borough.

MARCH.

During
Month

Assessments of personal property may be corrected. Applications for correction of real estate assessments may be filed.

Board may increase or diminish assessed value of real or personal property.

Names of persons wrongly assessed on books of one borough may be transferred to books of another borough.

31

Time expires for increasing or diminishing assessed value of real and personal property. Books closed.

17

APRIL.

- 1 Preparation of Assessment Rolls begins.
- 5 Expiration of time when Board can notify individuals or corporations of increased assessed value of real or personal estate.

During Month Names of persons wrongly assessed on books of one borough may be transferred to books of another borough.
Tax Board may act on applications for reduction of assessed values of real and personal property filed before March 31.

MAY.

- 1 Time expires when names of persons wrongly assessed on books of one borough may be transferred to books of another borough.
- 20 Persons so transferred may apply for correction of such assessments.

During Month Preparation of Assessment Rolls continued.
Tax Board may act on applications for reduction of assessed value of real and personal property filed before March 31.

JUNE.

- 1 Last day on which Tax Board may file its decision on applications for the revision, reduction or cancellation of an assessment.

During Month Preparation and completion of Assessment Rolls for transmission to Board of Aldermen.

JULY.

- 1 on or before Banks furnish statement to Tax Department of their financial condition.

First Monday Assessment Rolls must be delivered to Board of Aldermen.

Board of Aldermen meet to receive Assessment Rolls and fix tax rate.

Access to Assessment Rolls on written permission of President of Board of Aldermen.

AUGUST.

During Month Computation and extension of taxes continued.
Preparation of books for next year's assessment.
Assignment of Deputies.

SEPTEMBER.

First Tuesday Assessment of real and personal property begun by Deputy Tax Commissioners.

15 Assessment Rolls with tax extended delivered to Receiver of Taxes.

During Month Assessment of real and personal property continued.

OCTOBER.

First Monday Taxes become a lien.
Taxes due and payable.

During Month Assessment of real and personal property continued.

NOVEMBER.

- 1 Certiorari proceedings must be begun before this date.

During Month Assessment of real and personal property continued.

DECEMBER.

15 on or before Banks taxed by Tax Commissioner, statement made, copy sent to each bank and to Receiver of Taxes.

During Month Assessments of real and personal property continued.

THE FORCE OF THE DEPARTMENT

The total number of persons regularly connected with the Department in its various offices during the year was 187, namely:

GENERAL ADMINISTRATION.

Commissioners, 5; Secretary, 1; Assistant Secretary, 1; Assistants to Commissioners, 5; Chief Clerks, 3 (one in each Borough); Confidential Stenographers, 3; Clerk, 1; Office Attendant, 1; Messengers, 2.

BUREAU OF REAL ESTATE.

Chief Deputy Tax Commissioner, 1; Deputy Tax Commissioners, 47; Clerks, 50; Junior Clerks, 11; Messenger, 1.

BUREAU OF PERSONAL PROPERTY.

Chief Deputy Tax Commissioner, 1; Deputy Tax Commissioners, 3; Clerks, 12; Junior Clerks, 6.

BUREAU OF INFORMATION.

Clerk, 1; Searchers, 9.

OFFICE OF THE SURVEYOR.

Surveyor, 1; Assistant Surveyor, 1; Draughtsmen, 6; Block Tax Assessment Draughtsmen, 5; Topographical Draughtsmen, 10.

In making the assessment of real estate for the taxes of 1903, the Deputies connected with the Real Estate Bureau were employed as follows:

In the Borough of Manhattan the force consisted of one Chief, one Deputy-at-Large and ten Deputies actively engaged in the field.

In the Bronx there were one Deputy in charge and seven in the field.

In Brooklyn one Deputy in charge and twelve in the field.

In Queens one Deputy in charge and eight in the field.

In Richmond one Deputy in charge and four in the field.

ASSESSMENT DISTRICTS

(See Map annexed.)

Under Section 989 of the Greater New York Charter, it is made the duty of the Deputy Tax Commissioners, under the direction of the Board of Taxes and Assessments, to assess all the taxable property in the several districts that may be assigned to them for that purpose, the work of the assessment to commence on the first Tuesday of September in each and every year.

In assessing real estate for the taxes of 1903 the City was divided into forty-one districts and a Deputy Tax Commissioner assigned to each.

The following are the district boundaries by boroughs:

BOROUGH OF MANHATTAN.

DISTRICT 1—All that portion south and west of Watts, Varick and Grand streets, the Bowery and James street.

DISTRICT 2—Bounded by James street, the Bowery, Third avenue, Fourteenth street and East river.

DISTRICT 3—Bounded by Watts street, Varick, Grand, the Bowery, Third avenue and Fourteenth street.

DISTRICT 4—Bounded by Fourteenth street, Fifth avenue, Twenty-sixth street, Sixth avenue, Fortieth street and the Hudson river.

DISTRICT 5—Bounded by Fourteenth street, Fifth avenue, Twenty-sixth street, Sixth avenue, Fortieth street and the East river.

DISTRICT 6—Bounded by Fortieth street, Sixth avenue, Ninety-sixth street and Hudson river.

DISTRICT 7—Bounded by Fortieth street, Sixth avenue, Seventy-ninth street and the East river.

DISTRICT 8—Bounded by Seventy-ninth street, Lenox avenue, Harlem and East rivers.

DISTRICT 9—Ninety-sixth street, Lenox avenue, One Hundred and Thirty-seventh street, Amsterdam avenue, One Hundred and Thirty-eighth street, Broadway, One Hundred and Thirty-seventh street and the Hudson river.

DISTRICT 10—One Hundred and Thirty-seventh street, Broadway, One Hundred and Thirty-eighth street, Amsterdam avenue, One Hundred and Thirty-seventh street, Lenox avenue, the Harlem river, Spuyten Duyvil and the Hudson river.

BOROUGH OF THE BRONX.

DISTRICT 1—Bounded by St. Ann's and Third avenues, One Hundred and Sixty-ninth street and the Harlem river.

DISTRICT 2—St. Ann's and Third avenues, One Hundred and Sixty-ninth street, Home street, the Bronx and East rivers.

DISTRICT 3—Bounded by One Hundred and Sixty-ninth street, Home street, Bronx river, Tremont avenue, Burnside avenue and the Harlem river.

DISTRICT 4—Burnside avenue, Tremont avenue, the Bronx river, Pelham avenue, Kingsbridge road and the Harlem river.

DISTRICT 5—Kingsbridge road, Pelham avenue, the Bronx river, northern boundary of the City and the Hudson river.

DISTRICT 6—Bounded by Bronx and Pelham parkways, Long Island sound, the East and Bronx rivers.

DISTRICT 7—Bounded by Bronx and Pelham parkways, Long Island sound, northern boundary of the City and the Bronx river.

BOROUGH OF BROOKLYN.

DISTRICT 1—Hamilton avenue, Fourth place, Fifth street, Second avenue, Carroll street, Fourth avenue, Flatbush avenue, Fulton street, Bridge street, Johnson street, Navy street, Little street, East river.

DISTRICT 2—Hamilton avenue, Fourth place, Fifth street, Gowanus canal, Prospect avenue, Sixth avenue, Twenty-fourth street, Fifth avenue, Thirty-sixth street, Seventh avenue, Thirty-seventh street, diagonal line to Sixtieth street and New York Bay.

DISTRICT 3—Flushing avenue at Navy Yard, Navy street, Johnson street, Bridge street, Fulton street, Fulton avenue, Fourth avenue, Carroll place, Second avenue, Fifth street, Gowanus canal, Prospect avenue, Sixth avenue, Greenwood Cemetery, Terrace place, Prospect Park, Montgomery avenue, Franklin avenue, Atlantic avenue, South Portland avenue, Fort Greene Park, North Portland avenue.

DISTRICT 4—Newtown creek, Meeker avenue, Richardson street, Leonard street, Engert avenue, Driggs avenue, Union avenue, Metropolitan avenue, Rodney street, Broadway, Flushing avenue, the Navy Yard and East river.

DISTRICT 5—Engert avenue, Leonard street, Richardson street, Humboldt street, Bushwick avenue, Flushing avenue, Broadway, Lafayette avenue, Bedford avenue, Atlantic avenue, South Portland avenue, North Portland avenue, Navy Yard, Flushing avenue, Broadway, Rodney street, Metropolitan avenue, Union avenue, Driggs avenue.

DISTRICT 6—Lafayette avenue, Broadway, Eastern parkway, diagonal line to Franklin and Montgomery avenues, Franklin avenue, New York avenue, Bedford avenue, Lafayette avenue.

DISTRICT 7—Eastern parkway, Rose place, Bushwick avenue, Highland Boulevard, through Evergreen Cemetery and Cypress Hill Cemetery, Eldert land to Atlantic avenue, diagonal line to Spring creek, Jamaica bay, Fresh creek, Avenue D, Christopher avenue, diagonal line to Howard avenue, diagonal line to Sutter avenue, Howard avenue to Eastern parkway.

DISTRICT 8—Meeker avenue, Richardson street, Humboldt to Bushwick avenue, Flushing avenue, Broadway to Rose place, Highland Boulevard, boundary line of the Second Ward of Queens, to Meeker avenue.

DISTRICT 9—Prospect Park, Terrace place, Greenwood Cemetery, Thirty-seventh street, Tenth avenue, Thirty-ninth street, Twelfth avenue, Fortieth street, Thirteenth avenue, Forty-first street, Fourteenth avenue, Forty-second street, Fifteenth avenue, Forty-third street, Sixteenth avenue, Forty-fourth street, Seventeenth avenue, Forty-fifth street, Franklin avenue, Gravesend avenue, Foster avenue, Avenue E, Bedford creek to East Fifty-first street, diagonal line to Sutter avenue, and Barrick street, diagonal line to Howard avenue, Howard avenue to Eastern parkway, diagonal line to Washington avenue and Prospect Park.

DISTRICT 10—Sixtieth street, Seventh avenue; diagonal line to Ninth avenue and Greenwood Cemetery, Thirty-seventh street, Tenth avenue; Thirty-ninth street and Twelfth avenue; Fortieth street, Thirteenth avenue; Forty-first street, Fourteenth avenue; Forty-second street, Fifteenth avenue; Forty-third street, Sixteenth avenue; Forty-fourth street, Seventeenth avenue; Forty-fifth street, Franklin avenue; Coney Island avenue, Avenue H, Ocean parkway, Avenue J, Gravesend avenue, Bay parkway, Seventy-eighth street, Twenty-third avenue to Gravesend bay, New York bay.

DISTRICT 11—Twenty-third avenue, Seventy-eighth street, Twenty-second avenue, Gravesend avenue, Avenue J, Ocean parkway, Avenue H, Coney Island avenue, Foster avenue, East Seventeenth and Eighteenth streets, between Bay and Ocean avenues, to Flatlands avenue, Ocean avenue, to Nostrand avenue, Garretson's creek, Atlantic Ocean.

DISTRICT 12—Garretson's creek, Ocean avenue to Flatlands avenue, between Ocean and Bay avenues, to Eighteenth street; diagonal line to Seventeenth street and Foster avenue, Foster avenue, Avenue E, Bedford creek to East Fifty-first street; diagonal line to Sutter avenue, to Barrett street; diagonal line to Rockaway avenue and Dumont avenue, Huntersly road to Fresh creek, Jamaica bay, Atlantic Ocean.

BOROUGH OF QUEENS.

DISTRICT 1—Bounded by Bowery, Sherman, Pierce, Jackson, Bowery bay and Shell road, East river.

DISTRICT 2—Bounded by Bowery, Sherman, Pierce, Jackson, Bowery bay road and the Sound.

DISTRICT 3—Bounded by Shell road, Union avenue, Junction and Dry Harbor roads, and the Kings County line.

DISTRICT 4—Bounded by Bowery bay and Shell road, Union avenue, Junction and Dry Harbor road, Kings County line, Flushing bay and the Sound.

DISTRICT 5—Bounded by Flushing bay and the creek, Kings County line, Queens and Whitestone roads, Higgins lane and the Sound.

DISTRICT 6—Bounded by Higgins lane, Whitestone and Queens roads, Kings County line, North Hempstead line and the Sound.

DISTRICT 7—Bounded by Kings County line, Town of Flushing; Jamaica Village line, Rockaway turnpike and the Meadow line.

DISTRICT 8—Bounded by Kings County line, Meadow line, Rockaway turnpike, Jamaica Village line, Flushing and Hempstead line, McConnell avenue and the Atlantic Ocean.

BOROUGH OF RICHMOND.

DISTRICT 1—Old Ward One; bounded by Bodine creek, Farmer's run, Watchogue and Willow Brook road, Richmond turnpike, Arietta street, Upper bay and Kill-von-Kull.

DISTRICT 2—Old Ward Two, and part of the Fourth Ward, north of Old Town road; bounded by Arietta street, Richmond turnpike, Willow brook and Manor road, Egbert avenue, Saw Mill road, Stapleton avenue, Richmond road, Old Town road, Staten Island Railroad, Beechwood avenue and the Upper bay.

DISTRICT 3—Old Ward Three; bounded by Bodine creek, Farmer's run, Watchogue and Willow Creek road, Richmond turnpike, Egbert avenue, Saw Mill road, Stapleton avenue, Richmond creek, Fresh Kills and Staten Island sound.

DISTRICT 4—That part of the old Fourth Ward south of the Old Town road, and all of the Fifth Ward, bounded by Beechwood avenue, Staten Island Railroad, Old Town road, Richmond road, Stapleton avenue, Richmond creek, Staten Island sound and the Lower bay.

**REDUCTION
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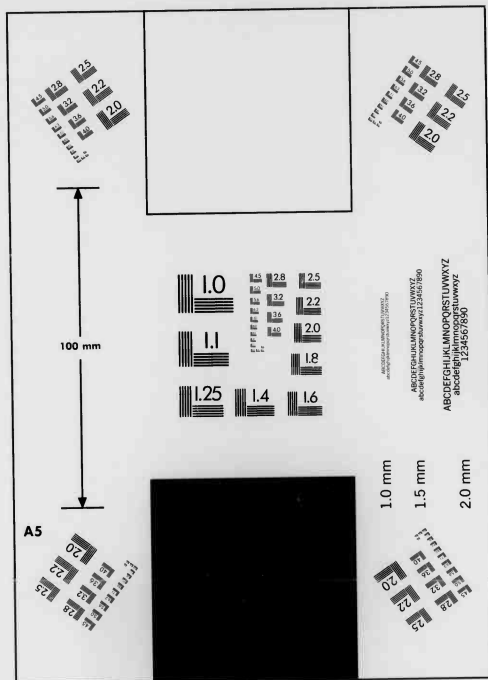
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DEPARTMENT OF TAXES AND ASSESSMENTS

MAP

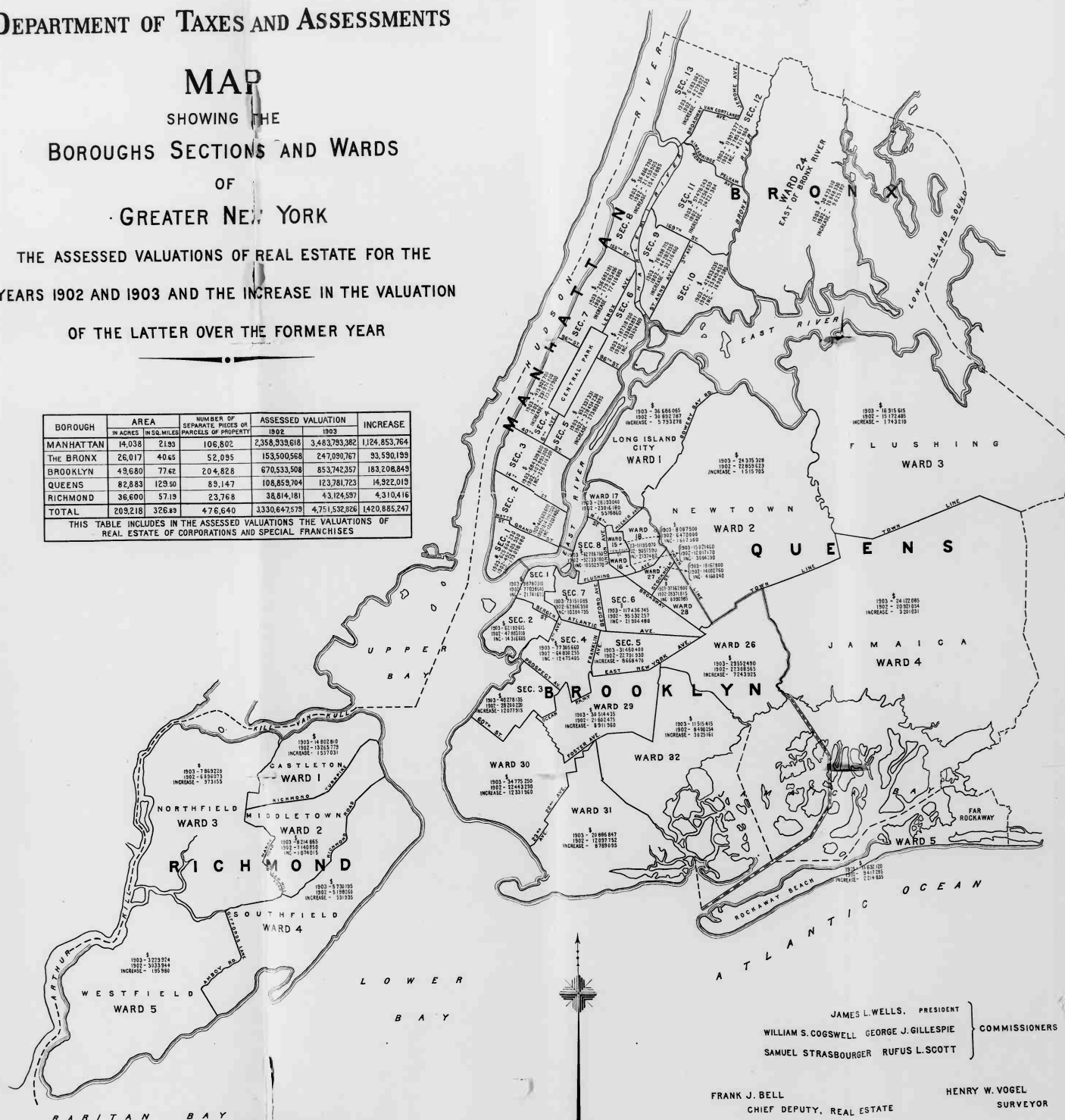
SHOWING THE
BOROUGH SECTIONS AND WARDS
OF
GREATER NEW YORK

THE ASSESSED VALUATIONS OF REAL ESTATE FOR THE
YEARS 1902 AND 1903 AND THE INCREASE IN THE VALUATION
OF THE LATTER OVER THE FORMER YEAR

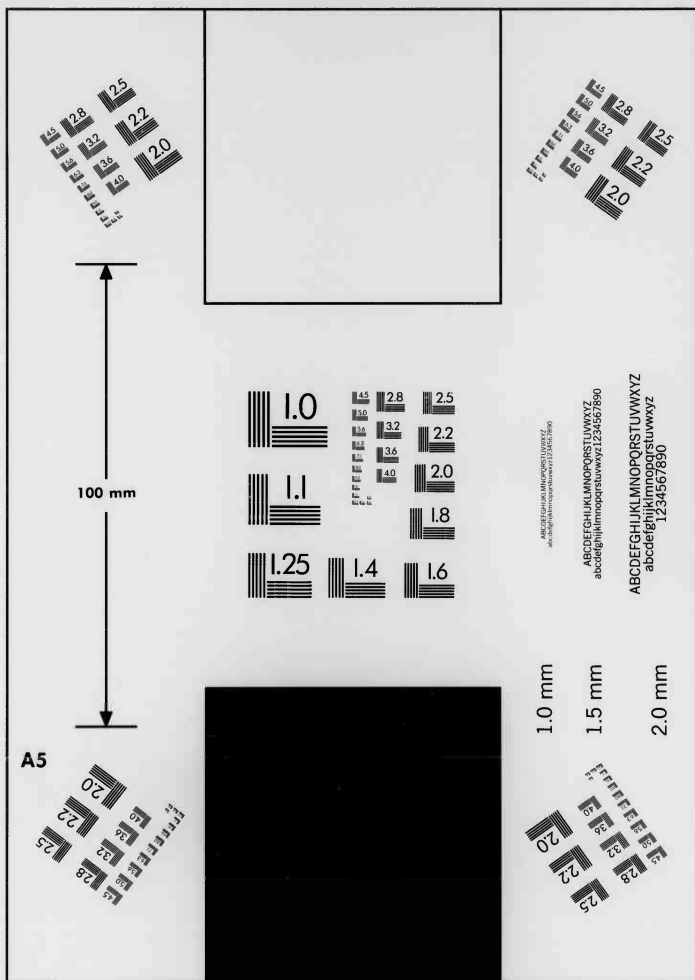
BOROUGH	AREA	NUMBER OF SEPARATE PLOTS OR PARCELS OF PROPERTY	ASSESSED VALUATION		INCREASE	
			1902	1903		
MANHATTAN	14.038	2133	106,802	2,358,933,618	3,483,793,382	1,124,853,764
THE BRONX	26.017	4045	52,095	153,500,568	247,090,767	93,590,199
BROOKLYN	49.680	7742	204,828	670,533,506	853,742,357	183,208,849
QUEENS	82,883	12930	89,147	108,859,704	123,781,723	14,922,019
RICHMOND	36.600	5719	23,768	38,814,181	43,124,597	4,310,416
TOTAL	209,218	32649	476,640	3,330,647,579	4,751,532,026	1,420,885,247

THIS TABLE INCLUDES IN THE ASSESSED VALUATIONS THE VALUATIONS OF

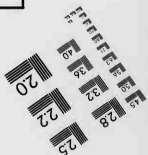
THIS TABLE INCLUDES IN THE ASSESSED VALUATIONS THE VALUATIONS OF
REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES



**REDUCTION
RATIO
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DEPARTMENT OF TAXES AND ASSESSMENTS

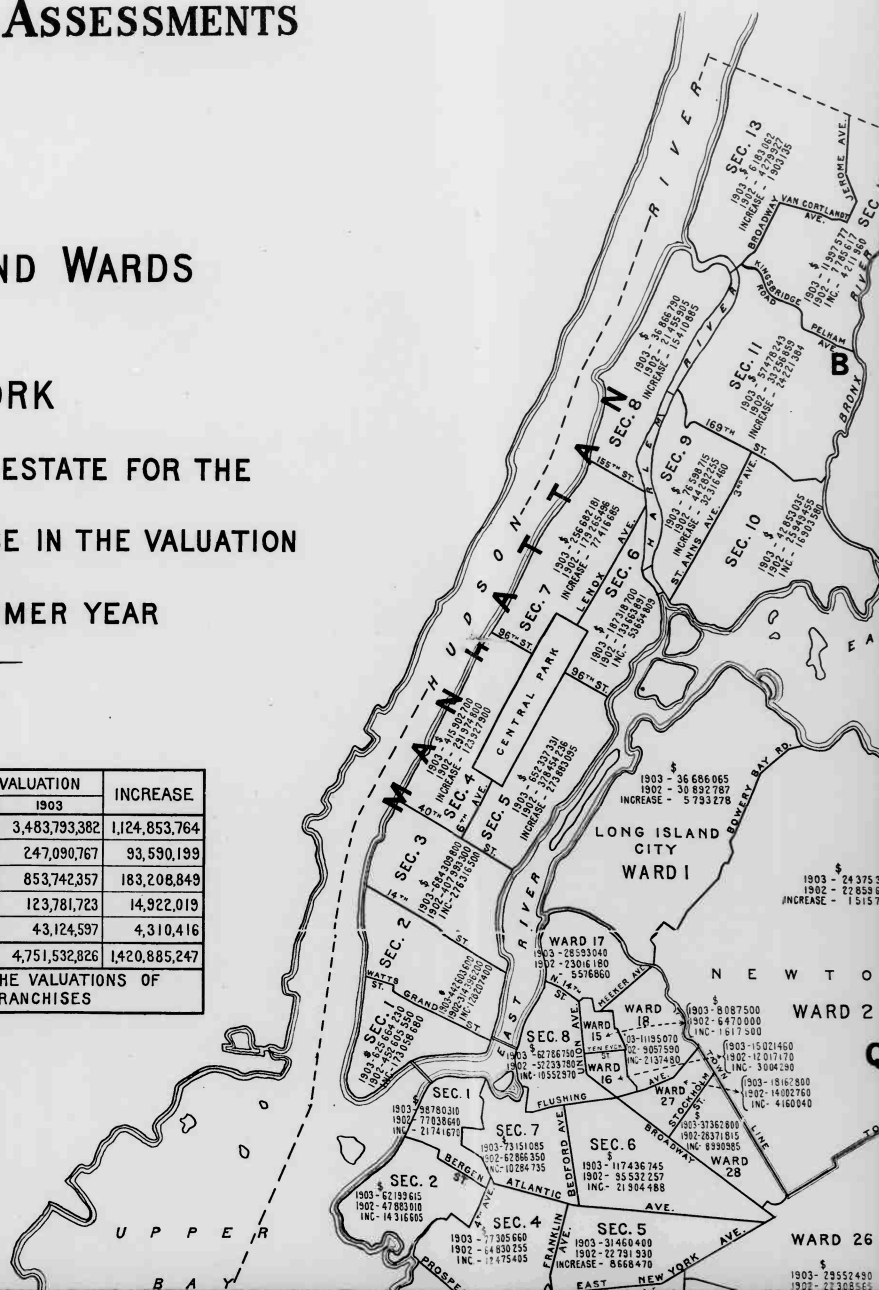
MAP

SHOWING THE BOROUGHS SECTIONS AND WARDS OF GREATER NEW YORK

THE ASSESSED VALUATIONS OF REAL ESTATE FOR THE
YEARS 1902 AND 1903 AND THE INCREASE IN THE VALUATION
OF THE LATTER OVER THE FORMER YEAR

BOROUGH	AREA		NUMBER OF SEPARATE PIECES OR PARCELS OF PROPERTY	ASSESSED VALUATION		INCREASE
	IN ACRES	IN SQ. MILES		1902	1903	
MANHATTAN	14,038	21.93	106,802	2,358,939,618	3,483,793,382	1,124,853,764
THE BRONX	26,017	40.65	52,095	153,500,568	247,090,767	93,590,199
BROOKLYN	49,680	77.62	204,828	670,533,508	853,742,357	183,208,849
QUEENS	82,883	129.50	89,147	108,859,704	123,781,723	14,922,019
RICHMOND	36,600	57.19	23,768	38,814,181	43,124,597	4,310,416
TOTAL	209,218	326.89	476,640	3,330,647,579	4,751,532,826	1,420,885,247

THIS TABLE INCLUDES IN THE ASSESSED VALUATIONS THE VALUATIONS OF
REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES



ASSESSMENTS

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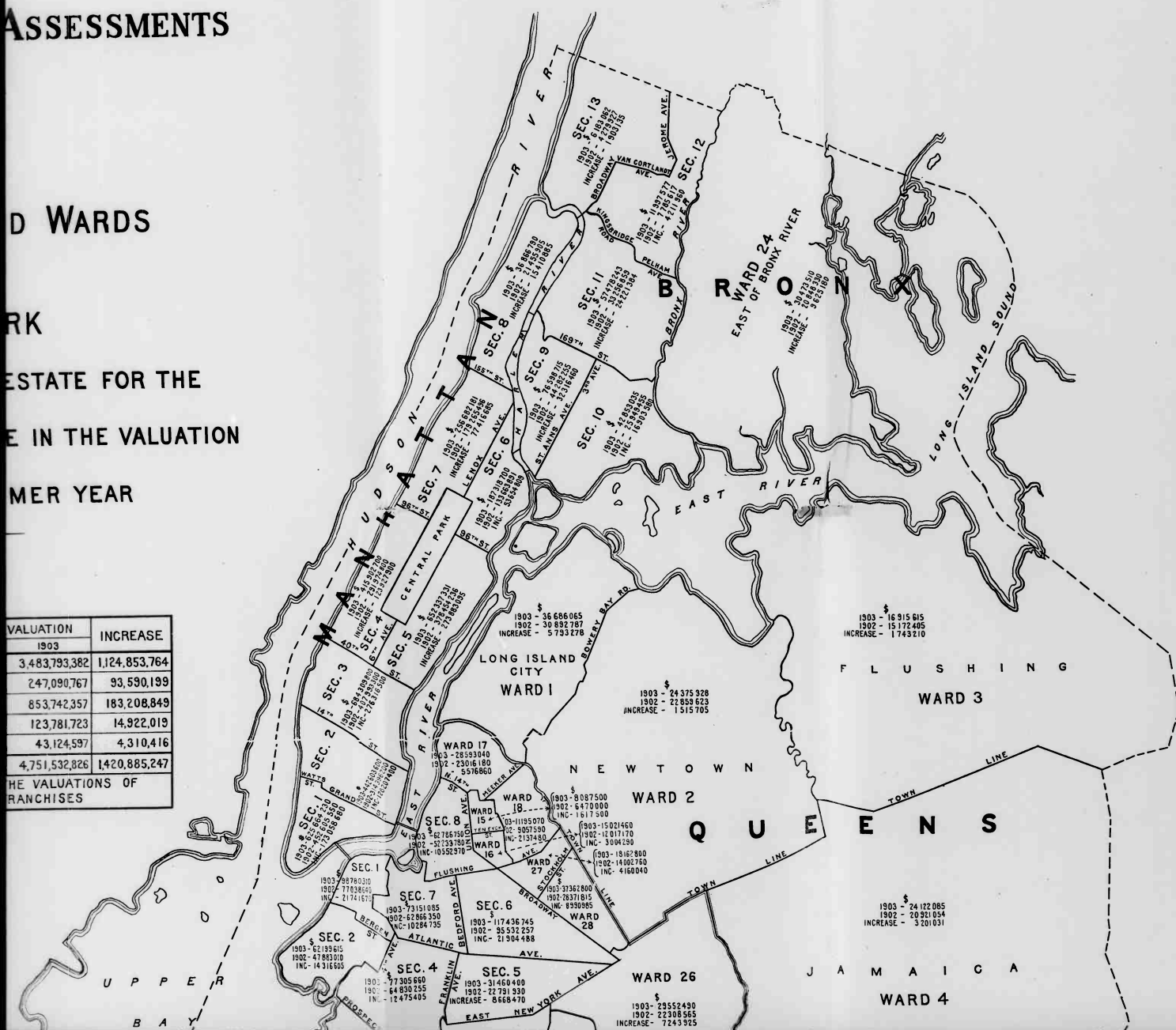
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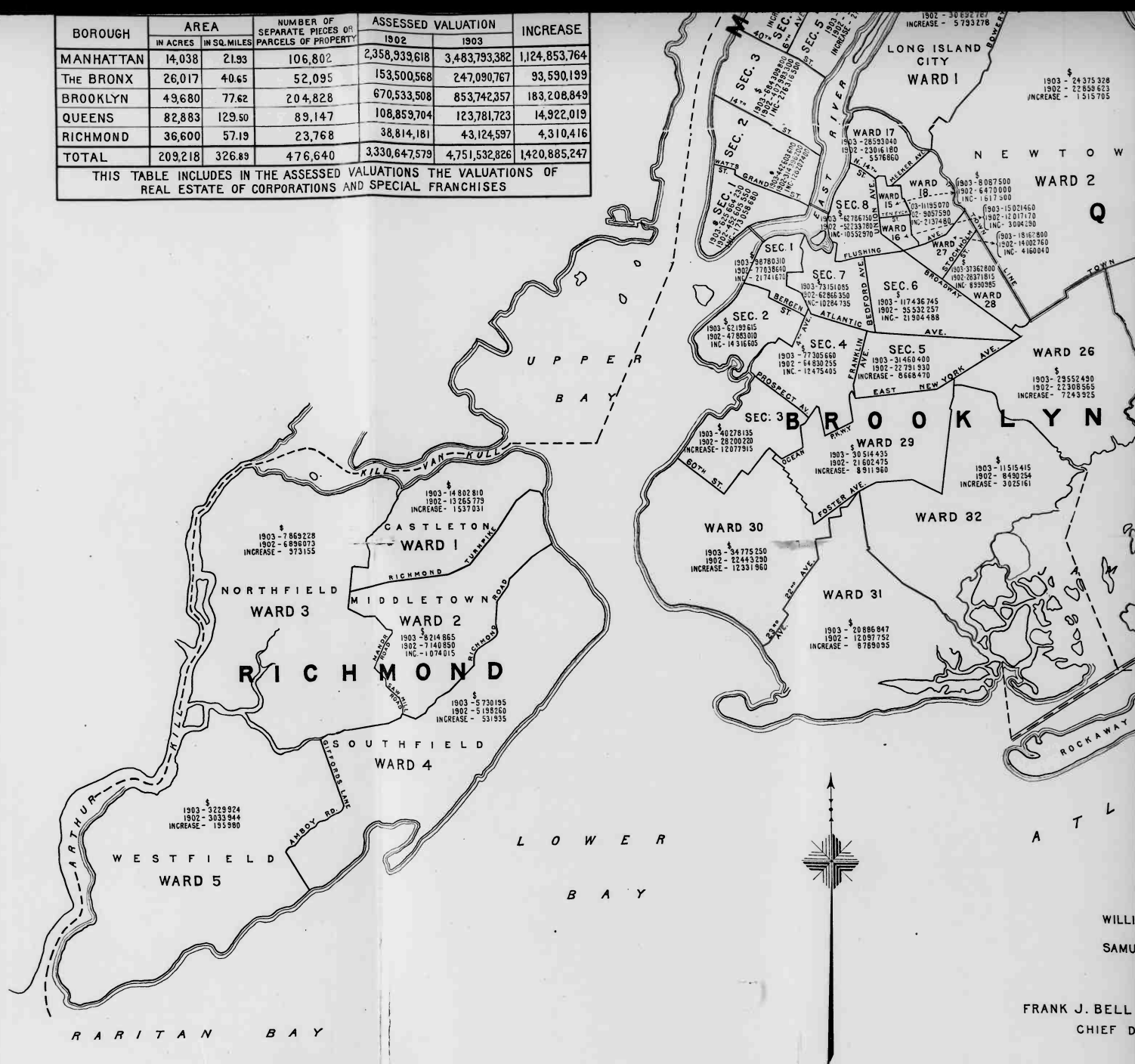
MER YEAR

VALUATION	INCREASE
1903	
3,483,793,382	1,124,853,764
247,090,767	93,590,199
853,742,357	183,208,849
123,781,723	14,922,019
43,124,597	4,310,416
4,751,532,826	1,420,885,247
THE VALUATIONS OF RANCHISES	

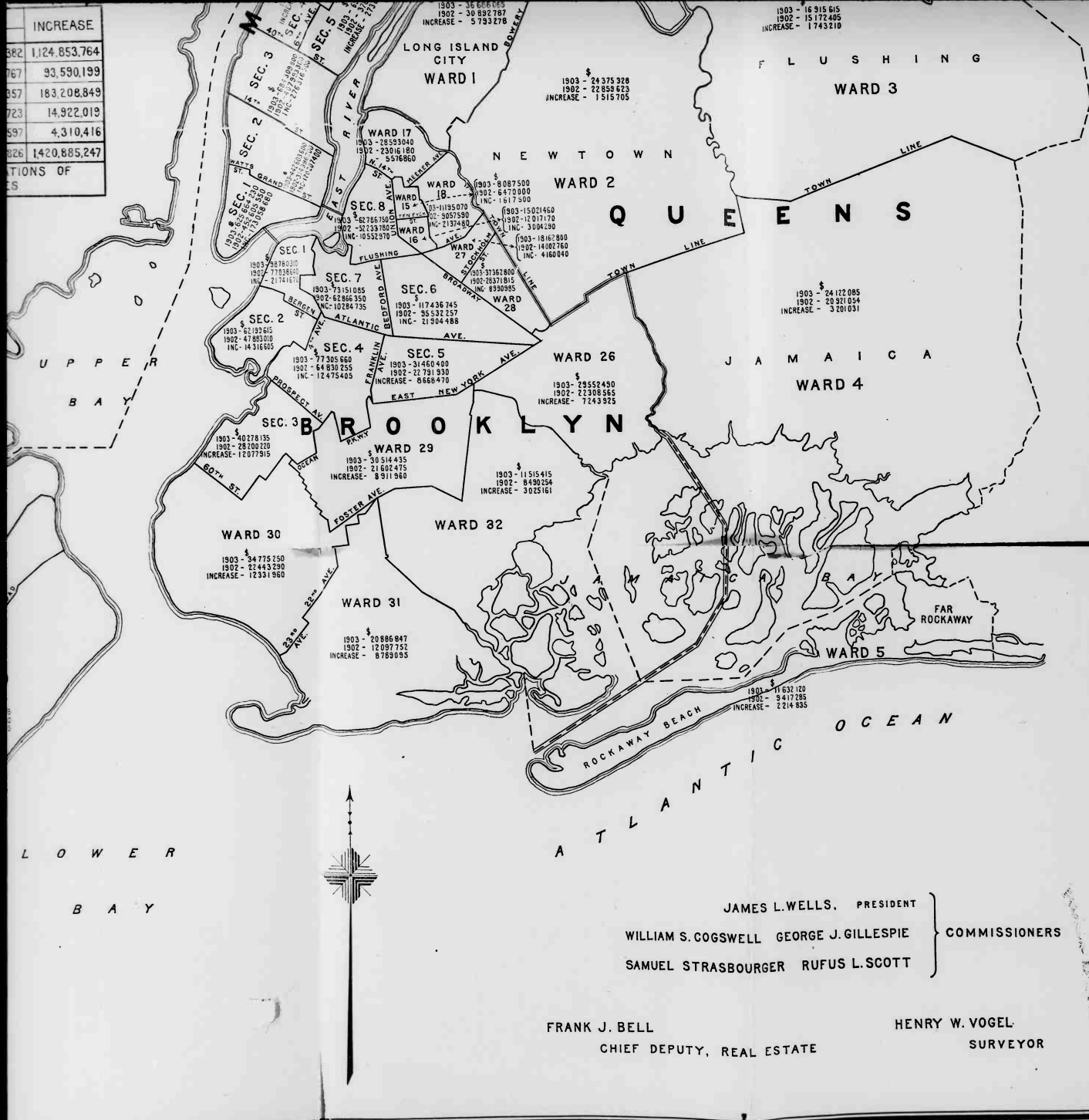


BOROUGH	AREA		NUMBER OF SEPARATE PICES OR PARCELS OF PROPERTY	ASSESSED VALUATION		INCREASE
	IN ACRES	IN SQ. MILES		1902	1903	
MANHATTAN	14,038	21.93	106,802	2,358,939,618	3,483,793,382	1,124,853,764
THE BRONX	26,017	40.65	52,095	153,500,568	247,090,767	93,590,199
BROOKLYN	49,680	77.62	204,828	670,533,508	853,742,357	183,208,849
QUEENS	82,883	129.50	89,147	108,859,704	123,781,723	14,922,019
RICHMOND	36,600	57.19	23,768	38,814,181	43,124,597	4,310,416
TOTAL	209,218	326.89	476,640	3,330,647,579	4,751,532,826	1,420,885,247

THIS TABLE INCLUDES IN THE ASSESSED VALUATIONS THE VALUATIONS OF
REAL ESTATE OF CORPORATIONS AND SPECIAL FRANCHISES



	INCREASE
382	1,124,853,764
767	93,590,199
357	183,208,849
723	14,922,019
597	4,310,416
826	1,420,885,247
ATIONS OF	
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JAMES L. WELLS, PRESIDENT

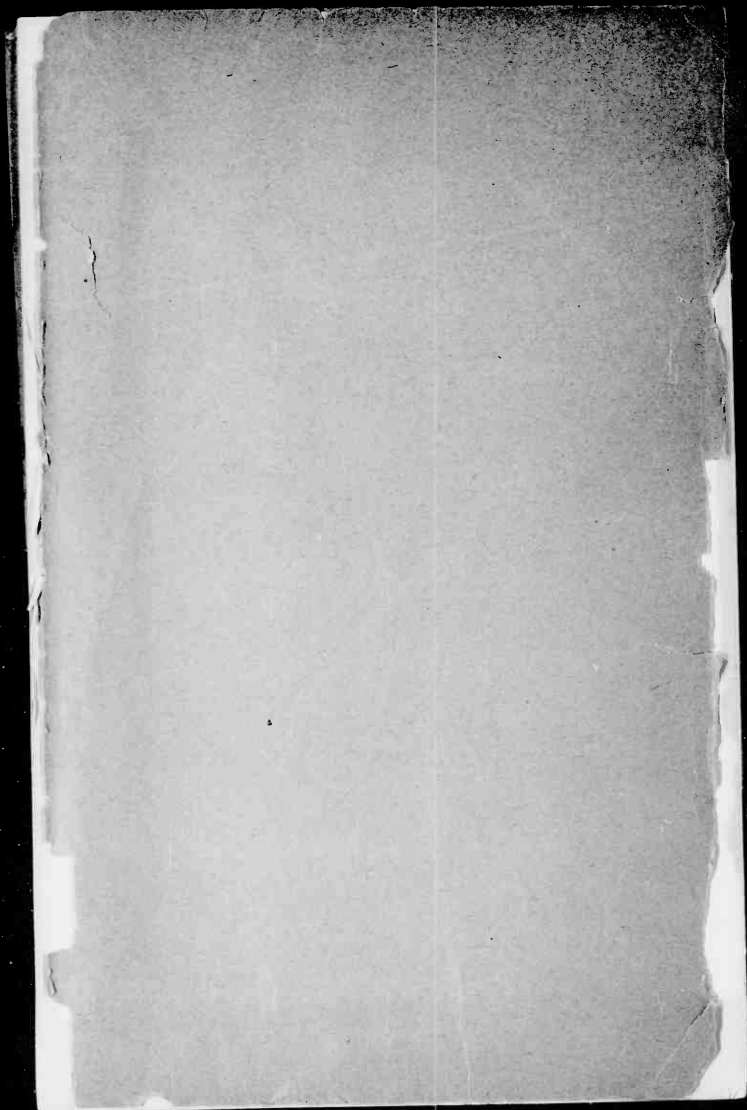
WILLIAM S. COGSWELL GEORGE J. GILLESPIE

SAMUEL STRASBOURGER RUFUS L. SCOTT

} COMMISSIONERS

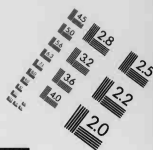
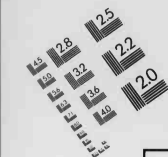
FRANK J. BELL
CHIEF DEPUTY, REAL ESTATE

HENRY W. VOGEL.
SURVEYOR

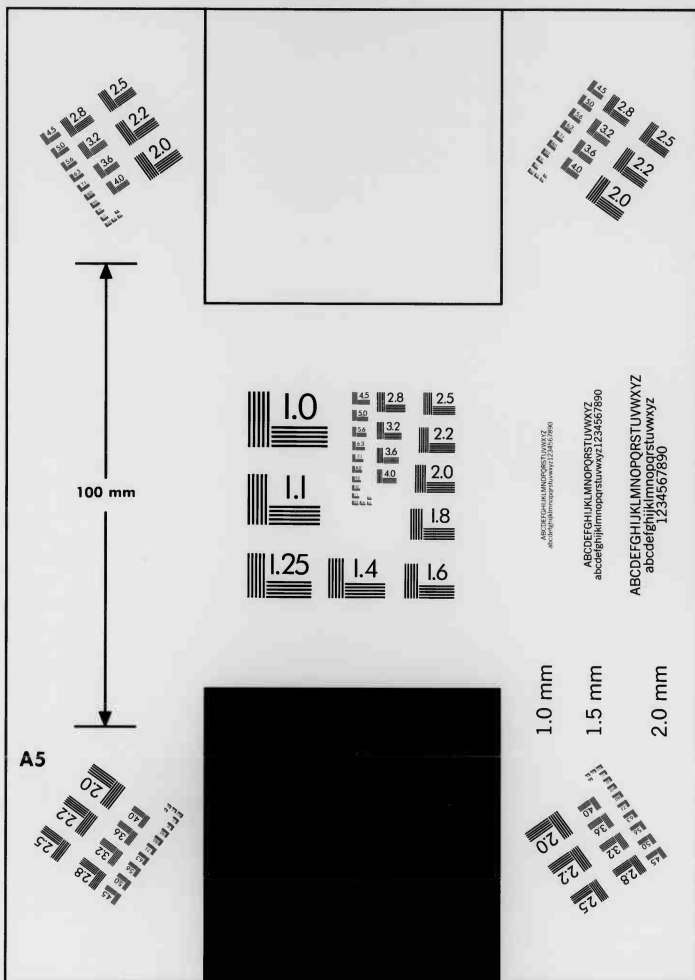


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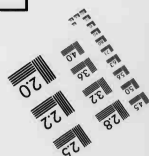
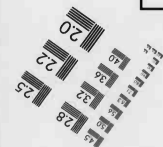
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